From: VILLK [mailto:mpfood@optimum.net]

Sent: 04/08/2021 10:03 AM

To: anatolyosadchy@optonline.net **Subject:** M & P Food Production Ltd.

Good morning.

Please see attached.

Vera & Petr Raziyev

M&P Food Productions, Ltd. 830 39th Street Brooklyn, New York 11232

April 7, 2021

Anatoly Osadchy, CPA 3079 Brighton 13th St Brooklyn, NY 11235

Dear Mr. Osadchy,

You have advised us that certain payments to Gregory Katz and Eduard Tsinis, that the corporation has made over the years, may have been incorrectly represented on corporate tax returns. You are hereby directed and authorized to amend tax returns of M&P Food Productions, Ltd. to reclassify any and all payments to Gregory Katz and Eduard Tsinis as return of loan payments. We emphasize that Gregory Katz and Eduard Tsinis are unrelated third parties and, as such, the tax returns must not indicate that any monies received from Gregory Katz and Eduard Tsinis were loans from shareholders, and any monies paid by the corporation to them were return of loan from shareholders.

Returns of loan were made either directly to Gregory Katz/Eduard Tsinis or indirectly (POBO [paid on behalf of] payments.

From 2004 thru 2020 Gregory Katz/Eduard Tsinis received \$ 240.5k as **return of loan payments**. From 2004 thru 2010 [\$ 95.5k] such payments were direct and indirect (POBO payments) – ex. Bread with Love (Gregory Katz/Eduard Tsinis company), New York Bread, Sergey Bread and others. From 2011 thru 2020 such payments were direct **return of loan payments**.

We ask you to prepare amendments and present it to us before filing to review and discuss. Thank you.

Sincerely,

Petr Raziyev

Vera Raziyev